INTERNATIONAL JOURNAL OF GOVERNMENT AUDITING

INDEX—VOLUME 12—1985

ARTICLES

Peter J. Maertens, Simplified Statistical Sampling for Post Audit Work, *January, p. 11*
John Higgins and David Marshall, International Auditor Exchanges, *April, p. 11*
Ewa Engzell-Nisser, Auditing Procurement in Swedish Development, *July, p. 5*
Don Gillespie and Ibrahim S. Al-Hazmi, Developing A Computer Auditing Capability in Saudi Arabia's General Audit Bureau, *July, p. 7*
G. Kyriakides, Audit of Agricultural Infrastructure Development Projects, *July, p. 8*
Heinz Gunter Zavelberg, Program Results Audit in the Context of Government Auditing, *October, p. 8*
W. N. Wamalwa, Managerial Autonomy and Accountability in Public Enterprises, *October, p. 10*

EDITORIALS

Kenneth M. Dye, What Do Users Really Need From Government Financial Reports?, *January, p. 1*
Striving for More Effective Communication, *April, p. 1*
Planning Expands with Scope of Audit Authority, *July, p. 1*
Spreading the Audit Message, *October, p. 1*

OTHER FEATURES

Managing the Public Debt: The Impossible Dream? *January p. 5*
Elaine L. Orr, Commonwealth Auditors Hold Triennial Meeting, *January, p. 15*
Management of the Audit—Office of the Auditors General of Jamaica and New Zealand, *April, p. 6*
Donald R. Drach, ASOSAI Assembly Issues Declaration on Public Accountability, *July, p. 16*
Accountability of Public Enterprises—Office of the Auditor General of Papua New Guinea, *October, p. 14*
Commonwealth Auditors General Meet in Malaysia, *October, p. 21*

AUDIT PROFILES

Solomons Islands, *January, p. 9*
Singapore, *April, p. 17*
Tanzania, *July, p. 13*
Malta, *October, p. 16*

TRAINING FORUM

Instructor Training, *January, p. 17*
Instructor Training (Part II), *April, p. 13*
Training Forum, *July, p. 10*
Application of Training on the Job, *October, p. 17*

INSIDE INTOSAI

Countries Selected for Subtheme Papers, *January, p. 23*
Thirty Three Countries Attend Interregional Seminar, *January, p. 23*
Latin American Institute of Auditing Sciences (ILACIF), *January, p. 24*
Governing Board Prepares for Spring Meeting, *April, p. 19*
Nominations Sought for Kandutsch Award; Staats Award Also Considered, *April, p. 19*
Governing Board Meets in Sydney, *July, p. 18*
XII INCOSAI April 1986 in Sydney, *October, p. 22*
INTOSAI Development Initiative, *October, p. 22*
INCOSAI Registration Being Mailed, *October, p. 23*
Secretary-General Issues Circular, *October, p. 23*

NEWS IN BRIEF

Australia, *April, p. 2*
Bahamas, *January, p. 2*
Bangladesh, *July, p. 2*
Belgium, *July, p. 2*
Bolivia, *April, p. 2*
Bermuda, *October, p. 2*
Brazil, *April, p. 2; July, p. 2*
Canada, *January, p. 2; April, p. 2, p. 20; October, p. 2*
Peoples Republic of China, *October, p. 3*
Cyprus, *April, p. 3*
Ecuador, *July, p. 2; October, p. 4*
Fiji, *October, p. 4*
France, *July, p. 2; October, p. 4*
Gabon, *April, p. 3; July, p. 2*
The Gambia, *October, p. 4*
Federal Republic of Germany, *April, p. 3; July, p. 3; October, p. 4*
Hong Kong, *January, p. 2; April, p. 4*
Jamaica, *October, p. 5*
Japan, *July, p. 3*
Kuwait, *October, p. 5*
Luxembourg, *July, p. 3*
Malaysia, *April, p. 4; October, p. 5*
Mauritius, *January, p. 3; April, p. 4; October, p. 5*
Mexico, *July, p. 3*
The Netherlands, *January, p. 3; July, p. 3; October, p. 5*
New Zealand, *July, p. 4*
Oman, *October, p. 6*
Pakistan, April, p. 4
Papua New Guinea, *January, p. 3*
Peru, *April, p. 5*
Philippines, *January, p. 3; April, p. 5, p. 20; October, p. 6*
Saudi Arabia, *October, p. 6*
Singapore, *July, p. 4*
Sweden, *October, p. 6*
Turkey, *April, p. 4*
United Kingdom, *July, p. 4*
United States, *January, p. 4; October, p. 7*
Uruguay, *January, p. 4; October, p. 7*
Yemen Arab Republic, *July, p. 4*
Yugoslavia, *April, p. 20*
ASOSAI, *July, p. 20*
Interamerican Accounting Association, *October, p. 7*